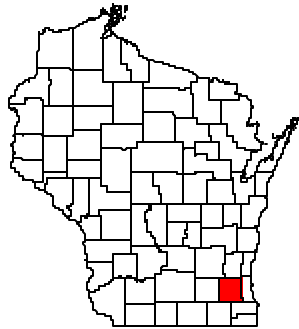
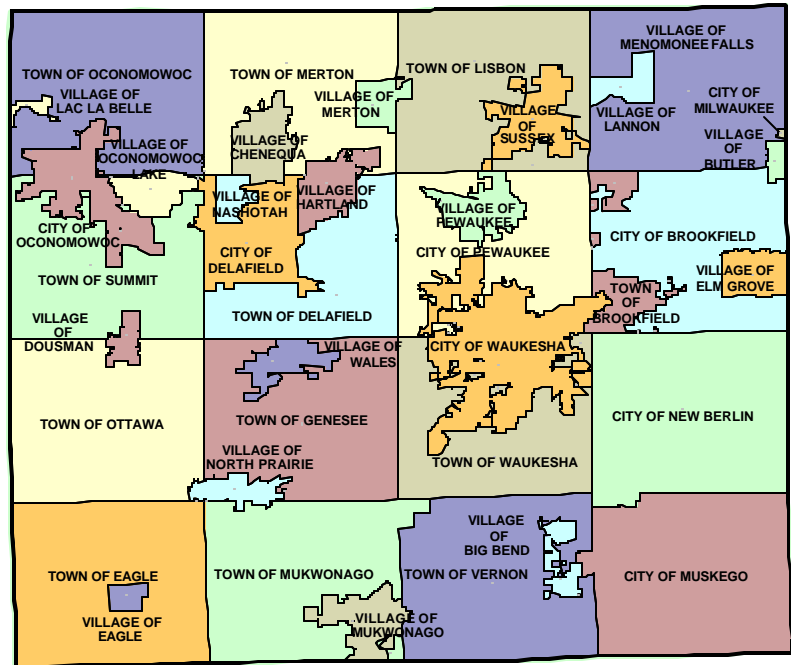


# WAUKESHA COUNTY, WISCONSIN · DEMOGRAPHICS

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. Waukesha County is part of the Milwaukee Standard Metropolitan Statistical Area (SMSA). The County has the second highest equalized property tax base and per capita income and is the third most populous county in the State. The County covers 576 square miles and consists of 8 cities, 18 villages and 12 towns.



County Population	
As of 1/1/2002	368,077
Equalized Property Values	
Including TID	\$34,518,445,200
Excluding TID	\$33,791,109,550



	<u>Waukesha County</u>	<u>State of Wisconsin</u>	<u>United States</u>
2000 Per Capita Income	\$39,659	\$28,066	\$29,451
1999 Per Capita Income	\$37,834	\$27,390	\$28,542
	<u>Waukesha County</u>	<u>State Hwy (In County)</u>	<u>Local</u>
Miles of Roads/Streets	392	233	2,238

See STATS/TRENDS Section for more information on Waukesha County, including data on population, income, employment, equalized value and comparative property tax rates.

## BRIEF WAUKESHA COUNTY HISTORY

- In April of 1846 Waukesha County was formed with sixteen townships. Supervisors representing each of the sixteen towns were elected to organize a county board, elect officers and to provide for and build necessary county buildings.
- In 1965, the Wisconsin State Supreme Court ruled that county boards must equitably represent the population, and the Waukesha County Board switched to supervisory districts that represented an equal number of citizens, rather than the units system used previously.
- In April of 1990, a new form of county government was established. The first county executive was elected by the voters of Waukesha County to be responsible for the administrative functions of county government. The county board reorganized to better reflect this new form of governing. The county executive also has the ability to veto actions of the county board, and to appoint members to advisory boards and commissions.



December 17, 2002

Dear Citizens:

Looking back, 2002 has been marked by several challenges. We have lived with an economy that was not as strong as it has been in recent years. Ethical lapses have raised credibility questions at certain businesses and governments. And, of course, the tragic events of September 11, 2001, continue to have a profound impact on our great nation.

Looking forward, meeting challenges calls for strong leadership, and I assure you that Waukesha County will lead the way. We will act in a manner that does not violate the trust we have received from taxpayers. This year's budget theme "Performance with Integrity", addresses our challenges and reflects our pledge to the taxpayers to work in a fiscally responsible manner.

The 2003 budget represents Waukesha County's commitment to trust and to our values. We continue to invest in our seniors, our youth, public safety, transportation, technology, parks and open space. In doing so we made necessary decisions to balance our needs with the desire for limited, responsible government.

I am proud to state that this budget addresses our priorities and also reduces the county property tax rate for the 13<sup>th</sup> year in a row. As proposed, the county property tax rate will drop to \$2.31 per \$1,000 in equalized value. This is the third lowest tax rate among the 72 Wisconsin counties and the lowest rate of those counties that do not impose a sales tax. The financial community and bond rating agencies have again recognized our fiscal responsibility and stability by awarding the County their highest bond rating of triple A.

In addition, we have made hard choices to hold the line on spending. Among these choices are the phase out or elimination of some non-mandated human service programs which are not core services and elimination of inefficient mass transit routes.

Perhaps our greatest challenge is to change the way services are delivered so tax savings can be gained without affecting performance. Taxpayers are demanding that governments work together to eliminate duplicative services whenever possible. As the world around us evolves and changes, governments must adapt and evolve.

To this end, this budget includes the creation of a consolidated dispatch operation to provide combined dispatch and call taking services for police, fire, emergency medical, and public works operations that will deliver this important public safety service in a more efficient and cost effective manner. Independent studies have concluded that this center could save county taxpayers \$2.7 million each year while providing a consistent, high quality public safety service that is as good or better that citizens receive today.

Several other priority initiatives highlight the 2003 budget. They include:

- ❖ Creation of a Criminal Justice Coordinating Taskforce to recommend and implement comprehensive changes aimed at controlling jail inmate population growth.
- ❖ Construction of the Justice Facility expansion will begin in 2003. Phase One of this expansion is planned for completion in 2005.
- ❖ Retzer Nature Center expansion will be constructed in 2003. When finished, this facility will have enhanced meeting, program, and presentation rooms. The expansion will also include partnering with the Waukesha School District to relocate its planetarium providing a comprehensive nature learning experience.
- ❖ County highway expansions at National Avenue (CTH ES) in Mukwonago; Janesville Road (CTH L) in Muskego; and Pewaukee Road (CTH J) in the City of Pewaukee.
- ❖ County recycling rebate distributions totaling \$650,000, which will be shared with municipalities participate in the County's recycling program.
- ❖ Legacy Parkland Acquisition program which continues at \$1 million funding to purchase unique natural areas identified in the Waukesha County Park, Open Space and Greenway plans.

The 2003 Waukesha County budget provides for our citizens today and prepares us for the challenges of the future. We address the everyday basics of health, welfare, and public safety needs of our citizens. We also invest in the future by addressing our transportation infrastructure, parks and open space, and the needs of our seniors and youth.

Significant work has gone into the preparation of this prudent 2003 Waukesha County budget. I would like to acknowledge the dedicated efforts of County staff in crafting this budget and the Waukesha County Board of Supervisors who reviewed and adopted the budget that follows. You can be assured that together we have built a sound budget that will serve our County well today and in the future. Thank you.

Sincerely,

Daniel M. Finley  
County Executive

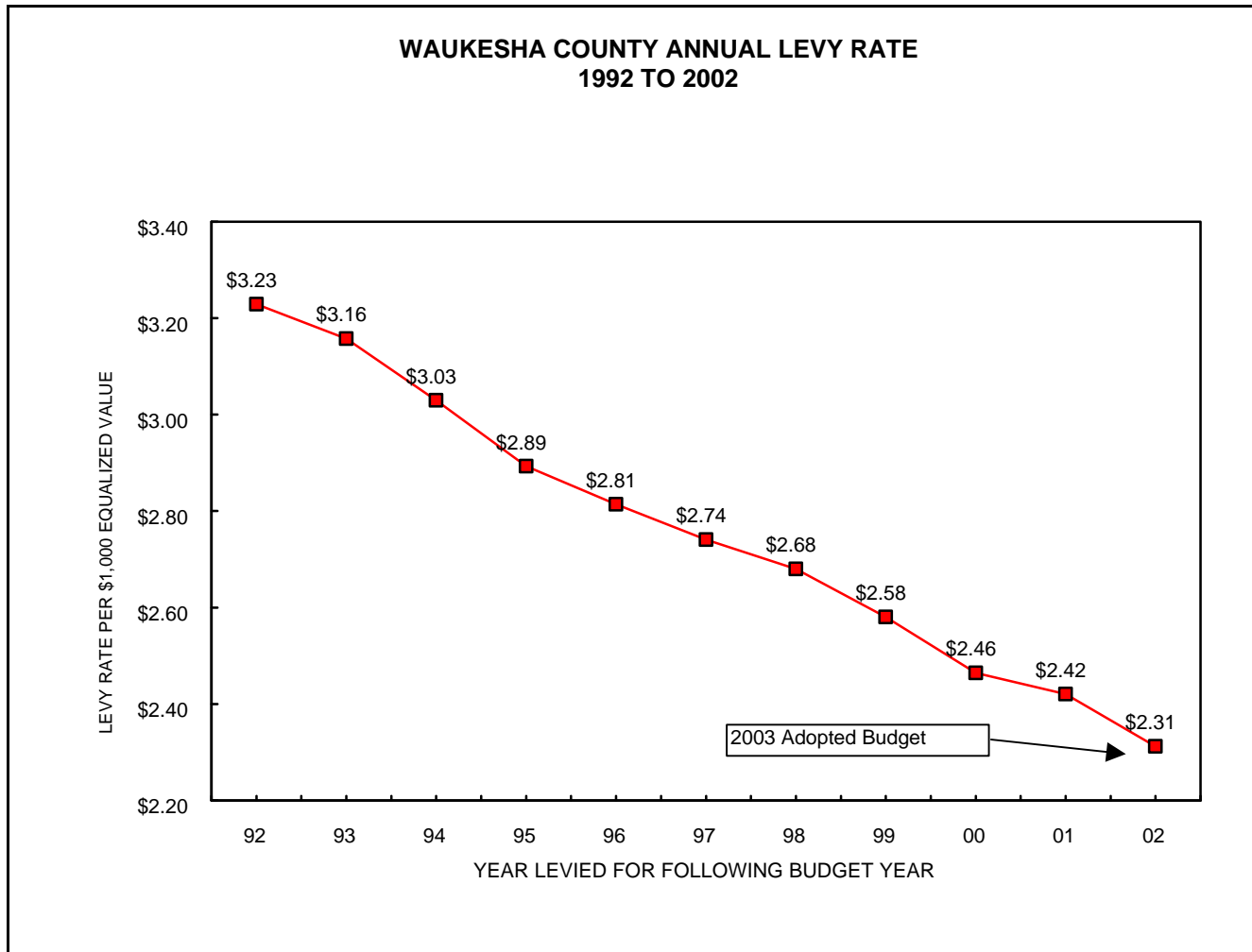
# **Waukesha County**

## **Budget Philosophy**

- Focus on the customer
- Link to strategic planning
- Decisions based on measurable objectives and outcomes
- Stable revenues and expenditures
- Develop strategic alliances
- Investments today pay future dividends
- Protect our Aaa / AAA bond ratings

## ANNUAL LEVY RATE

Waukesha County tax levy rate indicates the actual rate levied based on equalized value. The tax rate is adjusted each year for the change in property taxes required in the annual budget in relation to the increase or decrease of existing property value and the added value of new property development.



	2002 Adopted Budget	2003 Adopted Budget	Incr/(Decr) From 2002 Adopted Budget	
			\$	%
General County Tax Levy	\$75,223,129	\$78,065,454	\$2,842,325	3.78%
General County Tax Rate	\$2.4208	\$2.3102	(\$0.1105)	-4.57%
General County Equalized Value	\$31,074,293,750	\$33,791,109,550	\$2,716,815,800	8.74%
Federated Library Tax Levy	\$2,364,431	\$2,544,105	\$179,674	7.60%
Federated Library Tax Rate	\$0.2703	\$0.2643	(\$0.0061)	-2.24%
Federated Library Equalized Value	\$8,746,220,900	\$9,626,522,000	\$880,301,100	10.06%

# 2003 ADOPTED TAX LEVY SUMMARY

## \*\*\*\*\* IMPACT ON HOMEOWNERS \*\*\*\*\*



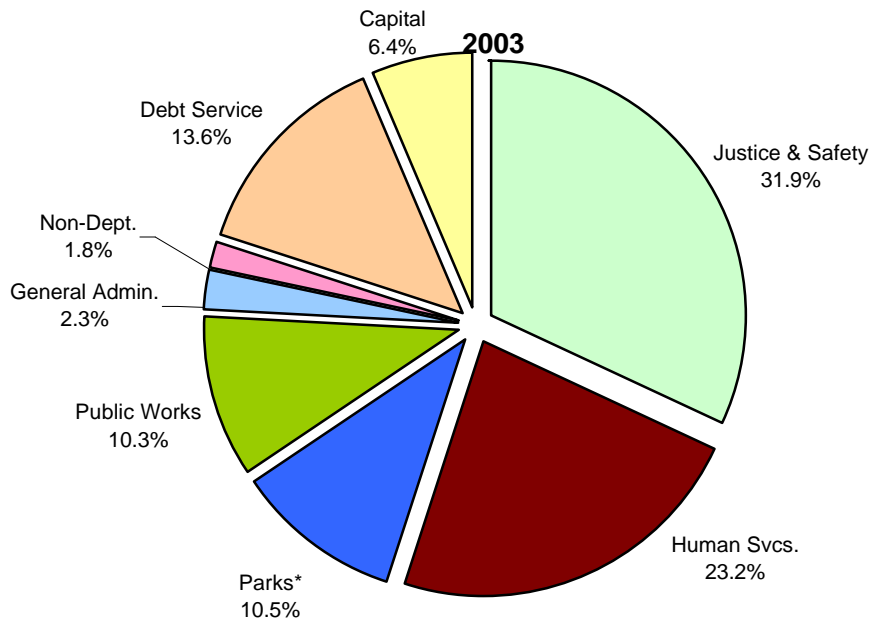
The Waukesha County tax levy is comprised of two segments. The general County tax levy of \$78,065,454 is levied at a rate of \$2.31 per \$1,000 of equalized value on all eligible property in the County. The Federated Library System levy of \$2,544,105 is levied at a rate of \$0.26 on taxable properties in communities without a library.

Because of varied assessment ratios to equalized values determined by the State Department of Revenue and inflationary property value changes, the tax bill impact on County's equalized tax rate of \$2.31 per \$1,000 of property value (down \$0.11 from the 2002 budget) will vary. Waukesha County's average home value, as indicated in the 2000 census and inflated, is \$192,000. The County-wide residential inflation rate of 6.6% results in a County tax increase of 1.7% or \$8.10 on a \$192,000, \$4.19 on a \$100,000 home, and \$10.47 on a \$250,000 home.

2001 Value of Home	County Tax 2001	Residential Inflation	2002 Value of Home	County Tax 2002	County Tax Change	
					Amount	Percent
\$100,000	\$242.08	6.60%	\$106,600	\$246.27	\$4.19	1.7%
* \$192,000	\$464.79	6.60%	\$204,700	\$472.90	\$8.10	1.7%
\$250,000	\$605.20	6.60%	\$266,500	\$615.67	\$10.47	1.7%

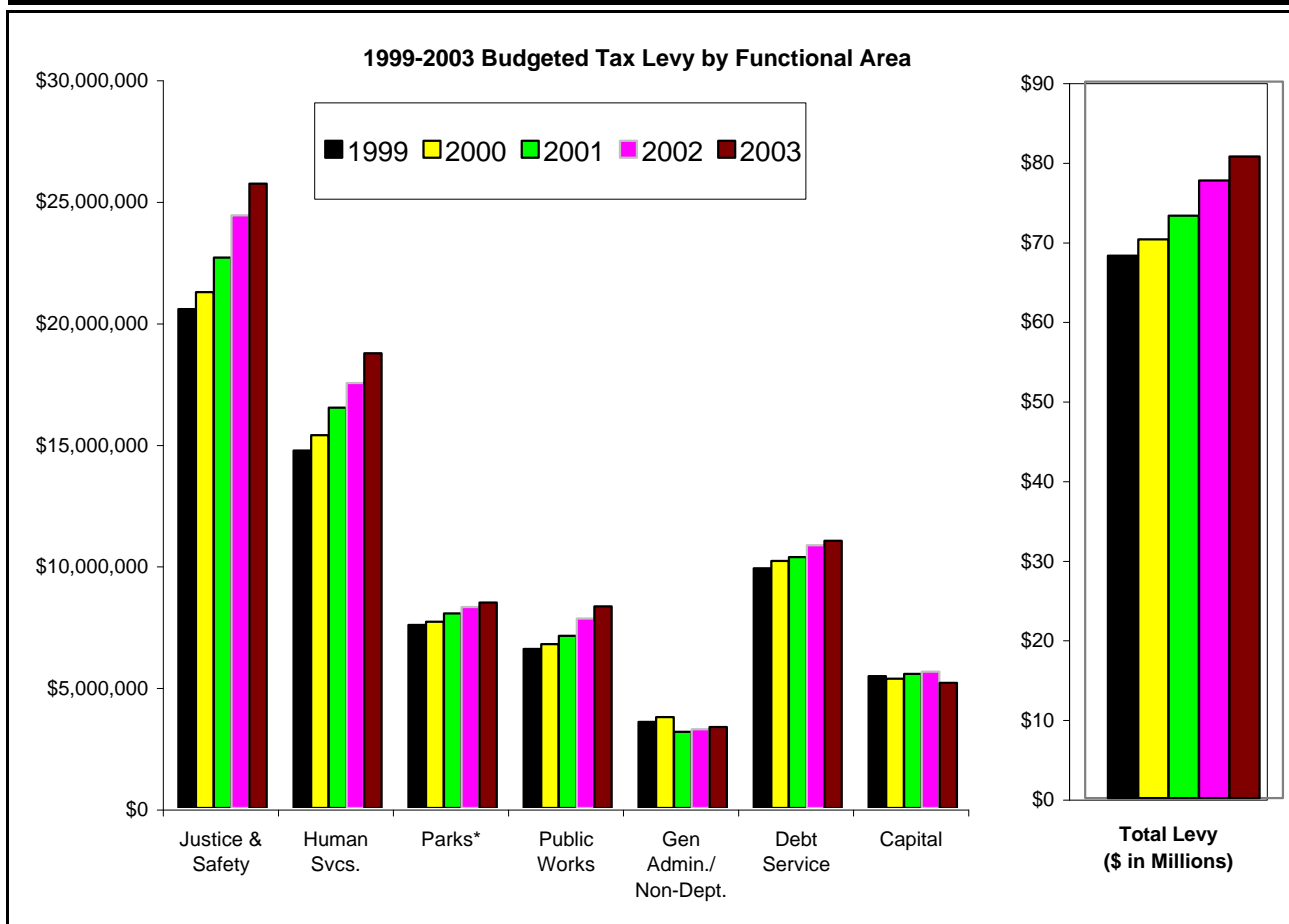
\* Average Waukesha County home value 2000 U.S. Census

## COUNTY TAX LEVY BY FUNCTIONAL AREA



\* Includes Parks, Environment, Education, and Land Use

## TAX LEVY BY FUNCTIONAL AREA



\*Includes Parks, Environment , Education and Land Use

COMBINES ALL FUNDS BY FUNCTION	2002 Adopted Budget	2003 Adopted Budget	Incr/(Decr) From 2002 Adopted Budget	
			\$	%
Justice & Public Safety	\$24,379,663	\$25,688,448	\$1,308,785	5.37%
Health & Human Services	\$17,484,396	\$18,704,196	\$1,219,800	6.98%
Parks, Env., Educ. & Land Use	\$8,264,090	\$8,455,761	\$191,671	2.32%
Public Works	\$7,796,789	\$8,297,027	\$500,238	6.42%
General Administration	\$1,945,799	\$1,899,505	(\$46,294)	-2.38%
Non-Departmental	\$1,298,073	\$1,426,778	\$128,705	9.92%
Debt Service	\$10,813,062	\$10,988,538	\$175,476	1.62%
Capital Projects	\$5,605,688	\$5,149,306	(\$456,382)	-8.14%
<b>Total Tax Levy</b>	<b>\$77,587,560</b>	<b>\$80,609,559</b>	<b>\$3,021,999</b>	<b>3.89%</b>
Less Federated Library Tax	\$2,364,431	\$2,544,105	\$179,674	7.60%
<b>COUNTY TAX LEVY</b>	<b>\$75,223,129</b>	<b>\$78,065,454</b>	<b>\$2,842,325</b>	<b>3.78%</b>

## 2003 BUDGET SUMMARY

	2002 Adopted Budget	2003 Adopted Budget	Incr/(Decr) From 2002 Adopted Budget	
			\$	%
<b>OPERATING BUDGETS</b>				
Gross Expenditures	\$190,568,317	\$199,649,673	\$9,081,356	4.77%
MEMO: Less Interdept. Charges (a)	<u>\$13,454,751</u>	<u>\$14,445,106</u>	<u>\$990,355</u>	
MEMO: Net Expenditures (a)	\$177,113,566	\$185,204,567	\$8,091,001	4.57%
Less: Revenues (Excl. Retained Earnings)	\$112,293,620	\$118,243,559	\$5,949,939	5.30%
Less Net Appropriated Fund Balance	<u>\$6,292,825</u>	<u>\$5,945,861</u>	<u>(\$346,964)</u>	
<b>TAX LEVY -- OPERATING BUDGETS</b>	\$71,981,872	\$75,460,253	\$3,478,381	4.83%
<b>CAPITAL PROJECTS BUDGET</b>				
Expenditures	\$26,869,688	\$29,638,300	\$2,768,612	10.30%
Less: Revenues	\$13,866,000	\$18,905,869	\$5,039,869	36.35%
Less: Appropriated Fund Balance	<u>\$7,398,000</u>	<u>\$5,583,125</u>	<u>(\$1,814,875)</u>	
<b>TAX LEVY-CAPITAL PROJECTS BUDGET</b>	\$5,605,688	\$5,149,306	(\$456,382)	-8.14%
<b>COUNTY TOTALS</b>				
Expenditures	\$217,438,005	\$229,287,973	\$11,849,968	5.45%
Less: Revenues	\$126,159,620	\$137,149,428	\$10,989,808	8.71%
Less: Appropriated Fund Balance	<u>\$13,690,825</u>	<u>\$11,528,986</u>	<u>(\$2,161,839)</u>	
<b>General County Tax Levy</b>	\$75,223,129	\$78,065,454	\$2,842,325	3.78%
<b>Library Tax Levy</b>	\$2,364,431	\$2,544,105	\$179,674	7.60%

(a) Net operating expenditure budget after eliminating interdepartmental chargeback transactions (mostly from internal service fund operations) which in effect result in double budgeting.



## 2001 - 2003 REVENUE SUMMARY

BY SOURCE	2001 Actual	2002 Adopted Budget	2002 Estimate	2003 Adopted Budget	Incr/(Decr) From 2002 Adpt. Budget
Intgov't Contracts & Grants	\$57,845,083	\$57,367,439	\$60,762,778	\$60,232,140	\$2,864,701
State Transportation Aids	\$4,834,323	\$4,952,765	\$4,952,765	\$5,352,765	\$400,000
St. Shared Revs/Mandate Relief	\$3,639,206	\$3,497,750	\$3,497,750	\$3,443,350	(\$54,400)
Fines & Licenses	\$3,163,048	\$2,503,505	\$2,606,750	\$2,628,300	\$124,795
Charges for Services (a)	\$22,035,525	\$21,127,063	\$22,060,727	\$23,410,296	\$2,283,233
Interdepartmental Revenue	\$13,147,354	\$13,317,569	\$13,448,390	\$14,218,046	\$900,477
Other Revenues	\$9,989,919	\$7,308,192	\$7,463,838	\$7,911,103	\$602,911
Interest/Penalty on Delinq Taxes	\$1,714,499	\$1,603,000	\$1,608,000	\$1,698,000	\$95,000
Investment Inc-Unrestricted Fnds	\$5,703,702	\$5,580,000	\$5,080,000	\$5,905,000	\$325,000
Debt Borrowing	\$9,900,000	\$9,900,000	\$14,600,000	\$13,500,000	\$3,600,000
Appropriated Fund Balance	(\$4,294,555)	\$13,726,480	\$6,575,299	\$11,528,986	(\$2,197,494)
Retained Earnings (b)	(\$2,164,730)	(\$1,033,318)	(\$1,885,448)	(\$1,149,572)	(\$116,254)
Tax Levy	\$71,705,192	\$77,587,560	\$77,587,560	\$80,609,559	\$3,021,999
Total Gross Revenues	\$197,218,566	\$217,438,005	\$218,358,409	\$229,287,973	\$11,849,968

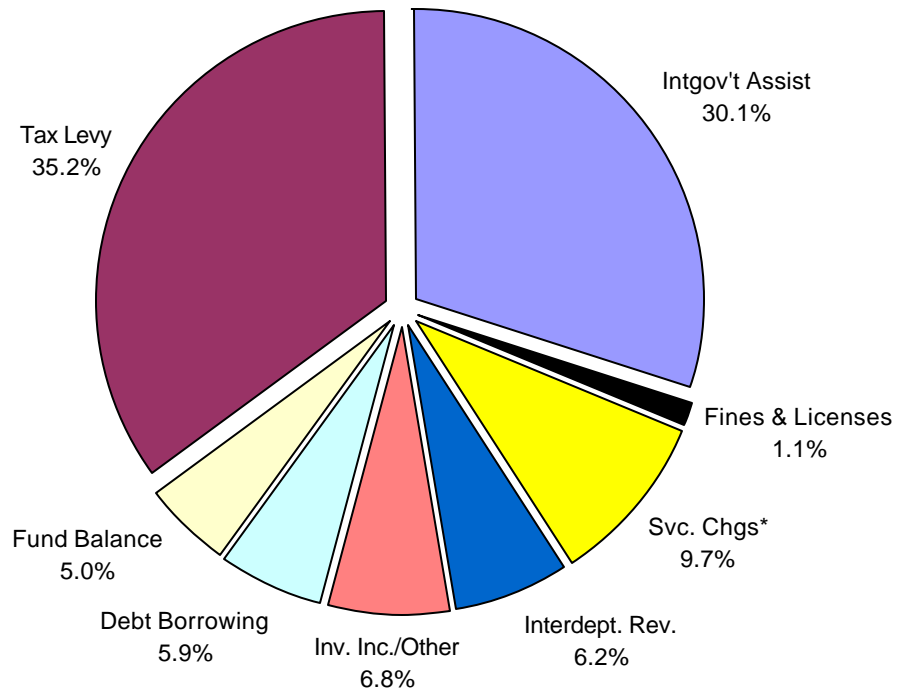
BY FUNCTION	2001 Actual	2002 Adopted Budget	2002 Estimate	2003 Adopted Budget	Incr/(Decr) From 2002 Adpt. Budget
Justice & Public Safety	\$10,868,250	\$11,280,465	\$11,262,757	\$11,774,255	\$493,790
Health & Human Services	\$55,044,701	\$54,484,488	\$57,926,687	\$57,903,172	\$3,418,684
Parks, Env, Educ & Land Use (a)	\$16,010,526	\$14,325,938	\$15,476,179	\$15,189,379	\$863,441
Public Works	\$18,417,227	\$17,523,358	\$17,550,804	\$17,813,289	\$289,931
General Administration (a)	\$13,647,598	\$13,107,086	\$12,856,563	\$13,679,808	\$572,722
Non-Departmental	\$3,336,648	\$2,469,948	\$2,462,008	\$3,033,228	\$563,280
Capital Projects & Debt	\$4,747,709	\$4,066,000	\$3,946,000	\$5,405,869	\$1,339,869
Debt Borrowing	\$9,900,000	\$9,900,000	\$14,600,000	\$13,500,000	\$3,600,000
Appropriated Fund Balance	(\$4,294,555)	\$13,726,480	\$6,575,299	\$11,528,986	(\$2,197,494)
Retained Earnings (b)	(\$2,164,730)	(\$1,033,318)	(\$1,885,448)	(\$1,149,572)	(\$116,254)
Tax Levy	\$71,705,192	\$77,587,560	\$77,587,560	\$80,609,559	\$3,021,999
Total Gross Revenues	\$197,218,566	\$217,438,005	\$218,358,409	\$229,287,973	\$11,849,968

(a) Includes revenues from enterprise fund user fees which are estimated to result in retained earnings.

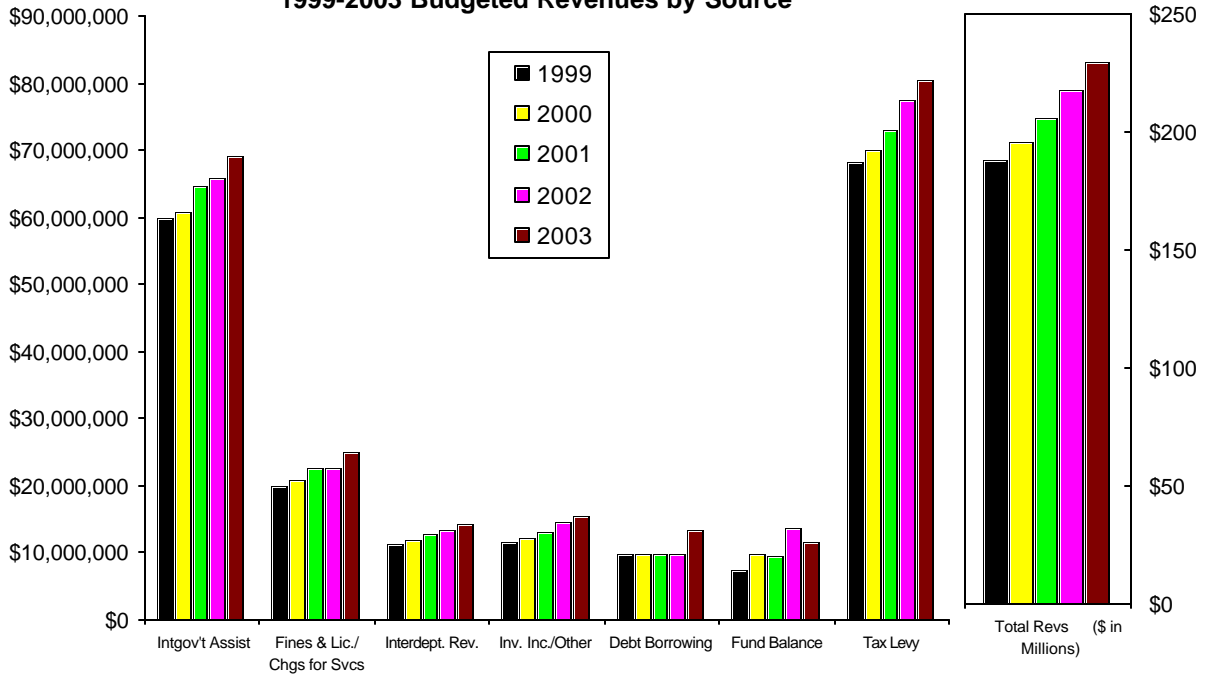
(b) Revenues in excess of expenditures from enterprise funds which are retained in the appropriate fund and not used to offset the overall County tax levy.

# REVENUE BY SOURCE

2003



1999-2003 Budgeted Revenues by Source



\*Excludes retained earnings.

## 2001 - 2003 EXPENDITURE SUMMARY

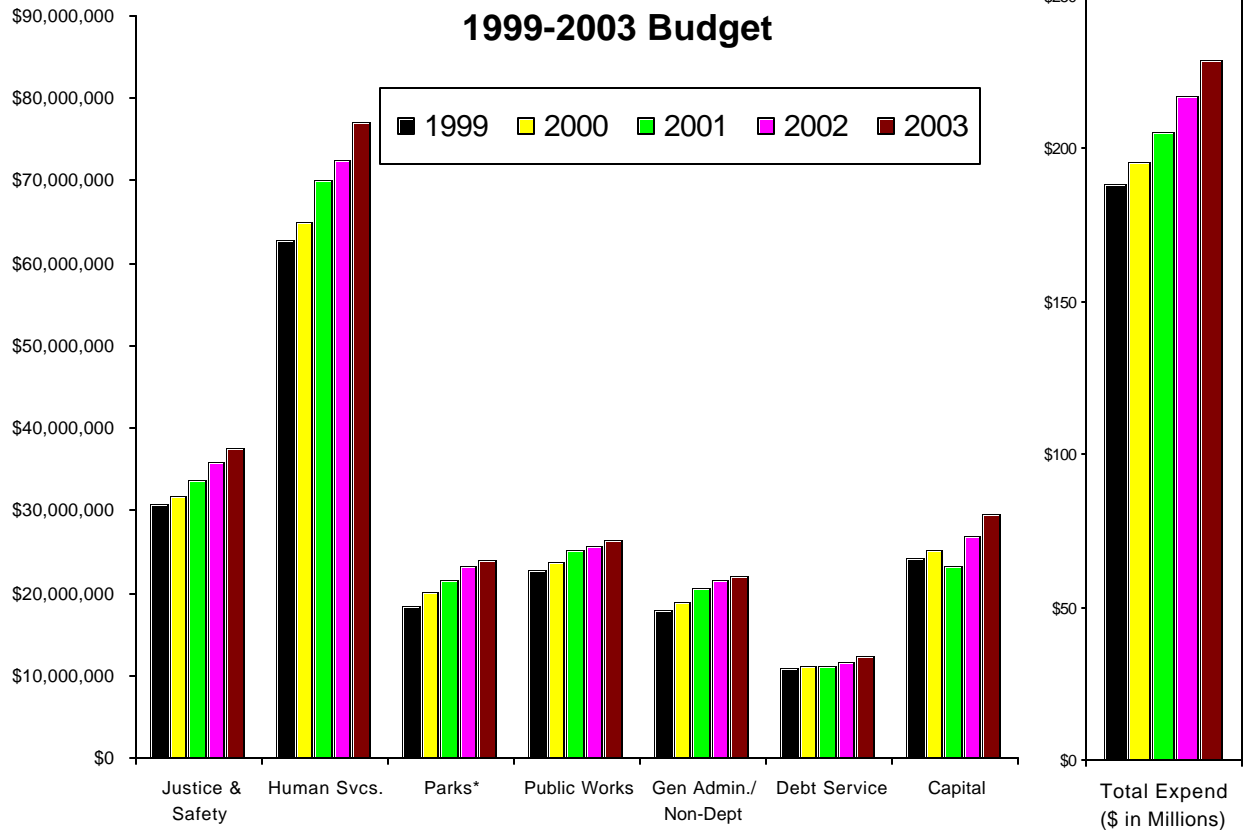
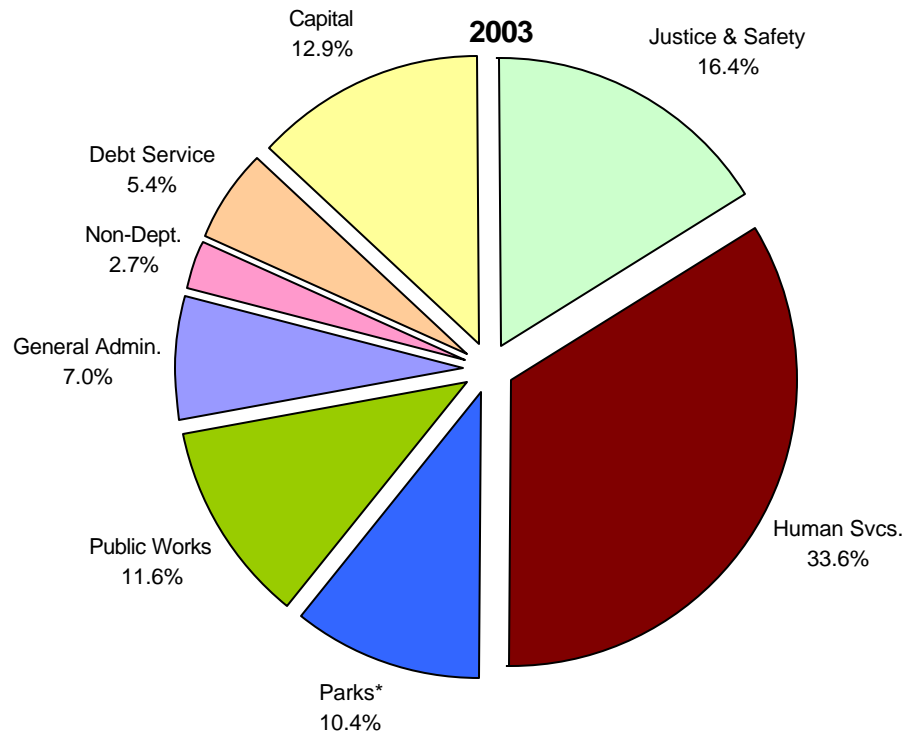
<b>APPROPRIATION UNIT</b>	2001 Actual	2002 Adopted Budget	2002 Estimate (b)	2003 Adopted Budget	Incr/(Decr) From 2002 Adpt. Budget
Personnel Costs	\$75,875,989	\$81,618,786	\$80,209,202	\$86,071,261	\$4,452,475
Operating Expenses	\$80,237,927	\$81,834,100	\$83,826,680	\$84,712,194	\$2,878,094
Interdepartmental Charges	\$12,890,023	\$13,454,751	\$13,381,883	\$14,483,606	\$1,028,855
Fixed Assets & Imprvmnts (a)	\$3,599,733	\$1,942,380	\$2,581,387	\$2,094,074	\$151,694
Debt Service-Excl Proprietary (a)	\$11,095,040	\$11,718,300	\$11,489,569	\$12,288,538	\$570,238
Capital Projects	\$13,519,854	\$26,869,688	\$26,869,688	\$29,638,300	\$2,768,612
<b>Total Gross Expenditures</b>	<b>\$197,218,566</b>	<b>\$217,438,005</b>	<b>\$218,358,409</b>	<b>\$229,287,973</b>	<b>\$11,849,968</b>

<b>BY FUNCTIONAL AREA</b>	2001 Actual	2002 Adopted Budget	2002 Estimate (b)	2003 Adopted Budget	Incr/(Decr) From 2002 Adpt. Budget
Justice & Public Safety	\$33,293,240	\$35,836,548	\$34,575,368	\$37,626,651	\$1,790,103
Health & Human Services	\$70,087,268	\$72,548,446	\$74,736,574	\$77,136,914	\$4,588,468
Parks, Env., Educ. & Land Use	\$22,983,668	\$23,321,279	\$23,726,807	\$23,925,459	\$604,180
Public Works	\$24,550,883	\$25,671,386	\$25,554,014	\$26,530,234	\$858,848
General Administration	\$13,833,477	\$15,265,365	\$15,069,116	\$15,954,888	\$689,523
Non-Departmental	\$7,855,136	\$6,206,993	\$6,337,273	\$6,186,989	(\$20,004)
Debt Service-Excl Proprietary	\$11,095,040	\$11,718,300	\$11,489,569	\$12,288,538	\$570,238
Capital Projects	\$13,519,854	\$26,869,688	\$26,869,688	\$29,638,300	\$2,768,612
<b>Total Gross Expenditures</b>	<b>\$197,218,566</b>	<b>\$217,438,005</b>	<b>\$218,358,409</b>	<b>\$229,287,973</b>	<b>\$11,849,968</b>

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal Payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Principal payments will be funded by operating revenues, tax levy or fund balance appropriations and are included, as applicable, in each agency budget request.

(b) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board ordinance or fund transfer.

# EXPENDITURES BY FUNCTIONAL AREA



\*Includes Parks, Environment , Education and Land Use

## 2003 BUDGET SUMMARY BY AGENCY BY FUNCTIONAL AREA

2002 ADOPTED BUDGET			AGENCY NAME	2003 ADOPTED BUDGET			
EXPEND	REVENUES (b)	TAX LEVY		EXPEND.	REVENUES (b)	TAX LEVY	Tax Levy Change '02 - '03 \$
			<b>JUSTICE AND PUBLIC SAFETY</b>				
			COUNTY EXECUTIVE				
\$148,719	\$89,990	\$58,729	Emergency Management	\$158,034	\$96,398	\$61,636	\$2,907
\$2,272,310	\$761,054	\$1,511,256	DISTRICT ATTORNEY	\$2,165,849	\$578,993	\$1,586,856	\$75,600
\$7,801,172	\$3,975,900	\$3,825,272	CIRCUIT COURT SERVICES	\$8,269,675	\$4,185,292	\$4,084,383	\$259,111
\$848,623	\$114,880	\$733,743	MEDICAL EXAMINER	\$898,795	\$122,965	\$775,830	\$42,087
\$24,765,724	\$6,515,061	\$18,250,663	SHERIFF	\$26,134,298	\$6,954,555	\$19,179,743	\$929,080
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\$35,836,548	\$11,456,885	\$24,379,663	<b>Subtotal: Justice &amp; Pub Safety</b>	\$37,626,651	\$11,938,203	\$25,688,448	\$1,308,785
			<b>HEALTH AND HUMAN SERVICES</b>				
			COUNTY EXECUTIVE				
\$3,028,530	\$3,028,530	\$0	Com Develop Block Grant	\$3,000,000	\$3,000,000	\$0	\$0
			CORP. COUNSEL				
\$1,891,971	\$1,855,532	\$36,439	Child Support	\$2,002,797	\$1,904,230	\$98,567	\$62,128
			SENIOR SERVICES				
\$1,915,355	\$753,981	\$1,161,374	General	\$2,092,661	\$902,311	\$1,190,350	\$28,976
\$1,006,159	\$837,115	\$169,044	Elderly Nutrition	\$1,068,700	\$876,888	\$191,812	\$22,768
			HEALTH & HUMAN SERVICES				
\$3,057,179	\$1,168,704	\$1,888,475	Public Health	\$2,863,507	\$875,244	\$1,988,263	\$99,788
\$31,191,603	\$20,721,335	\$10,470,268	Human Services	\$32,836,224	\$21,589,309	\$11,246,915	\$776,647
\$26,247,827	\$24,741,307	\$1,506,520	Long Term Care	\$28,829,651	\$27,021,136	\$1,808,515	\$301,995
\$3,990,580	\$1,944,546	\$2,046,034	Mental Health Center	\$4,210,610	\$2,250,600	\$1,960,010	(\$86,024)
\$219,242	\$13,000	\$206,242	VETERANS' SERVICES	\$232,764	\$13,000	\$219,764	\$13,522
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\$72,548,446	\$55,064,050	\$17,484,396	<b>Subtotal: HHS</b>	\$77,136,914	\$58,432,718	\$18,704,196	\$1,219,800
			<b>PARKS, ENVIR, EDUCATION &amp; LAND USE</b>				
\$1,509,839	\$2,217,536	(\$707,697)	REGISTER OF DEEDS	\$1,641,022	\$2,499,598	(\$858,576)	(\$150,879)
\$664,494	\$189,180	\$475,314	UW-EXT: EDUCATION	\$578,967	\$166,302	\$412,665	(\$62,649)
			FEDERATED LIBRARY				
\$2,364,431	\$0	\$2,364,431	County	\$2,544,105	\$0	\$2,544,105	\$179,674
\$1,004,872	\$1,004,872	\$0	State Aids	\$972,437	\$972,437	\$0	\$0
\$160,128	\$160,128	\$0	Federal Aids	\$156,353	\$156,353	\$0	\$0
			PARKS & LAND USE				
\$9,638,885	\$3,620,897	\$6,017,988	General	\$9,941,060	\$3,673,493	\$6,267,567	\$249,579
\$377,054	\$353,000	\$24,054	Land Information Systems	\$473,712	\$473,712	\$0	(\$24,054)
\$1,000,000	\$1,000,000	\$0	Tarmann Fund	\$1,000,000	\$1,000,000	\$0	\$0
\$3,160,612	\$3,160,612	\$0	Golf Courses	\$3,120,047 (a)	\$3,120,047	\$0	\$0
\$1,034,238	\$1,034,238	\$0	Ice Arenas	\$1,010,504 (a)	\$1,010,504	\$0	\$0
\$776,555	\$686,555	\$90,000	Expo Center	\$776,418 (a)	\$686,418	\$90,000	\$0
\$1,630,171	\$1,630,171	\$0	Material Recovery Facility	\$1,710,834 (a)	\$1,710,834	\$0	\$0
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\$23,321,279	\$15,057,189	\$8,264,090	<b>Subtotal: Parks</b>	\$23,925,459	\$15,469,698	\$8,455,761	\$191,671

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

(b) Revenue amounts Shown Include Fund Balance Appropriation

## 2003 BUDGET SUMMARY BY AGENCY BY FUNCTIONAL AREA

2002 ADOPTED BUDGET			AGENCY NAME	2003 ADOPTED BUDGET			Tax Levy Change '02 - '03 \$
EXPEND	REVENUES (b)	TAX LEVY		EXPEND.	REVENUES (b)	TAX LEVY	
			<b>PUBLIC WORKS</b>				
			PUBLIC WORKS				
\$7,948,120	\$1,637,480	\$6,310,640	Public Works	\$8,516,072	\$1,722,435	\$6,793,637	\$482,997
\$8,787,247	\$8,489,142	\$298,105	County/State Hwy Op	\$9,125,445	\$8,680,189	\$445,256	\$147,151
\$3,574,690	\$2,658,099	\$916,591	Transit Services	\$3,391,547	\$2,604,866	\$786,681	(\$129,910)
\$2,499,134	\$2,499,134	\$0	Central Fleet Maintenance	\$2,600,509 (a)	\$2,600,509	\$0	\$0
\$1,059,189	\$787,736	\$271,453	AIRPORT DEVELOPMENT	\$1,068,723 (a)	\$797,270	\$271,453	\$0
\$1,803,006	\$1,803,006	\$0	VEHICLE/EQUIP REPL.	\$1,827,938 (a)	\$1,827,938	\$0	\$0
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\$25,671,386	\$17,874,597	\$7,796,789	<b>Subtotal: Public Works</b>	\$26,530,234	\$18,233,207	\$8,297,027	\$500,238
			<b>GENERAL ADMINISTRATION</b>				
			COUNTY EXECUTIVE				
\$487,060	\$8,250	\$478,810	General	\$496,371	\$8,250	\$488,121	\$9,311
\$1,227,504	\$0	\$1,227,504	COUNTY BOARD	\$1,257,622	\$0	\$1,257,622	\$30,118
\$540,774	\$127,175	\$413,599	COUNTY CLERK	\$434,792	\$129,050	\$305,742	(\$107,857)
\$543,429	\$6,679,200	(\$6,135,771)	TREASURER	\$627,862	\$6,969,800	(\$6,341,938)	(\$206,167)
			ADMINISTRATION				
\$5,961,193	\$752,050	\$5,209,143	General	\$6,225,387	\$815,691	\$5,409,696	\$200,553
\$1,737,366	\$1,737,366	\$0	Risk Management	\$1,862,960 (a)	\$1,862,960	\$0	\$0
\$470,943	\$540,943	(\$70,000)	Collections	\$529,463 (a)	\$599,463	(\$70,000)	\$0
\$747,309	\$747,309	\$0	Communications	\$880,712 (a)	\$880,712	\$0	\$0
\$793,003	\$793,003	\$0	Radio Services	\$831,426 (a)	\$831,426	\$0	\$0
\$1,610,229	\$1,610,229	\$0	Records Management	\$1,626,370 (a)	\$1,626,370	\$0	\$0
			CORPORATION COUNSEL				
\$1,146,555	\$324,041	\$822,514	General	\$1,181,923	\$331,661	\$850,262	\$27,748
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\$15,265,365	\$13,319,566	\$1,945,799	<b>Subtotal: General Admin.</b>	\$15,954,888	\$14,055,383	\$1,899,505	(\$46,294)
			<b>NON-DEPARTMENTAL</b>				
\$1,576,868	\$1,199,295	\$377,573	GENERAL	\$1,717,328	\$1,411,250	\$306,078	(\$71,495)
\$0	\$164,500	(\$164,500)	Gen. F.B. Tax Incr. Dist.	\$0	\$54,300	(\$54,300)	\$110,200
\$3,280,125	\$2,545,125	\$735,000	END USER TECHNOLOGY	\$3,119,661 (a)	\$2,394,661	\$725,000	(\$10,000)
\$1,350,000	\$1,000,000	\$350,000	CONTINGENCY	\$1,350,000	\$900,000	\$450,000	\$100,000
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\$6,206,993	\$4,908,920	\$1,298,073	<b>Subtotal: Non-Depart.</b>	\$6,186,989	\$4,760,211	\$1,426,778	\$128,705
\$11,718,300	\$905,238	\$10,813,062	<b>DEBT SERVICE--GEN'L</b>	\$12,288,538	\$1,300,000	\$10,988,538	\$175,476
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\$190,568,317	\$118,586,445	\$71,981,872	<b>Subtotal: Oper. Bud.</b>	\$199,649,673	\$124,189,420	\$75,460,253	\$3,478,381
\$26,869,688	\$21,264,000	\$5,605,688	<b>CAPITAL PROJECTS</b>	\$29,638,300	\$24,488,994	\$5,149,306	(\$456,382)
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\$217,438,005	\$139,850,445	\$77,587,560	<b>GRAND TOTAL</b>	\$229,287,973	\$148,678,414	\$80,609,559	\$3,021,999

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

(b) Revenue amounts Shown Include Fund Balance Appropriation

## 2003 CAPITAL PROJECTS EXPENDITURE PLAN

PROJECT TITLE	NO.	Project Cost	Fund Balance & Revenue Applied		Net \$'s Needed
<b>PUBLIC WORKS - BUILDINGS</b>					
NORTHVIEW BOILER REPLACEMENT	200303	\$250,000			\$250,000
ENERGY MANAGEMENT SYS-HUM SER CEN	200304	\$275,000			\$275,000
COMPUTERIZED MAINTENANCE SYSTEM	200305	\$70,000			\$70,000
RETZER NATURE CTR EXPAND	9805	\$1,244,200	\$699,400	(a)	\$544,800
UWW SOUTHVIEW RENOVATION	9705	\$1,403,000			\$1,403,000
UWW NORTHVIEW HALL 133	9919	\$5,000			\$5,000
UWW LWR NORTHVIEW HALL REFURB	9920	\$75,000			\$75,000
UWW SWITCH/TRANSFORMER/CABLE RPLC	200318	\$40,000			\$40,000
JUSTICE FACILITY PROJECT PHASE I	200108	\$8,340,000	1,340,000	(b)	\$7,000,000
WC COMMUNICATIONS CENTER	200210	\$6,100,000	\$2,131,094	(c)	\$3,968,906
COURTHSE/ADMIN CENTER SECURITY	200328	\$60,000	\$60,000	(d)	\$0
<b>PUBLIC WORKS - HIGHWAYS</b>					
CTH Q, COLGATE - STH 175	9115	\$353,000			\$353,000
CTH P, ROAD T, ROAD P, REHAB	9815	\$194,000			\$194,000
CTH ES LINE-MUK RIVER	8929	\$2,644,000	\$276,000	(e)	\$2,368,000
CTH L, CTH O-EAST COUNTY LINE	9706	\$300,000			\$300,000
CTH L, BOX CULVERT	9711	\$106,000			\$106,000
CTH X, GENESEE CREEK BRIDGE	9810	\$27,000			\$27,000
CTH I, CALHOUN CREEK STRUCTURE	9908	\$655,000			\$655,000
CTH LO, JERICHO CRK BRIDGE	200007	\$55,000			\$55,000
CTHJ, ROCKWOOD DR-STH 190	9901	\$850,000	100,000	(f)	\$750,000
CTH SR, WATERTOWN RD SIGNALS	200314	\$617,000	\$300,000	(g)	\$317,000
CTH P, CTH K INTERSECTION SIGNALS	200315	\$399,000			\$399,000
CTH O, TRAFFIC SIGNAL INTERCONNECT	200317	\$100,000			\$100,000
CULVERT REPLCMNT PROGRAM	9817	\$100,000			\$100,000
BRIDGE AID PROGRAM	9131	\$145,000			\$145,000
REPAVING PROGRAM 2001-2005	9715	\$2,040,000	\$750,000	(h)	\$1,290,000

(a) Donations from Friends of Retzer \$300,000; Waukesha School District \$399,400

(b) Jail Assessment Revenue from prior years of \$1.1 million; Federal Prisoner revenue reserved from prior years of \$240,000

(c) Municipal revenue of \$155,469 and General Fund Balance as loans to Municipalities \$1,975,625

(d) Grant revenue source to be determined

(e) Village of Mukwonago

(f) Jurisdictional Transfer Reserves from prior years

(g) County Highway Improvement Plan (CHIP) revenue

(h) County Highway Improvement Plan (CHIP) revenue of \$150,000; State Transportation aids of \$600,000

## 2003 CAPITAL PROJECTS EXPENDITURE PLAN

PROJECT TITLE	NO.	Project Cost	Fund Balance & Revenue Applied	Net \$'s Needed
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### AIRPORT\*

SOUTHEAST HANGAR AREA Phase II	200021	\$185,000		\$185,000
AIRPORT ENVIRONMENT ASSESSMENT	200329	\$16,600		\$16,600

### PARKS AND LAND USE

WANAKI CAR PATH	9912	\$192,000	\$192,000	(i)	\$0
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PVMNT MGMT PLAN IMPLMTN	9703	\$400,000			\$400,000
BIKEWAY PAVEMENT IMPROVEMENTS	200014	\$25,000			\$25,000

TAX RECORDS REPLACEMENT	200205	\$575,000			\$575,000
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### DEPARTMENT OF ADMINISTRATION-INFORMATION SYSTEMS

ELEC DOCUMENT MGMT SYSTEM	200027	\$280,000			\$280,000
INTERNET & INTRANET INFRASTRUCTURE	200101	\$350,000			\$350,000
UPGRADE OFFICE SUITE FROM WINDOWS 2000	200319	\$50,000			\$50,000
UPGRADE COLLECTIONS (CUBS) SYSTEM	200327	\$25,000	\$25,000	(j)	\$0

### COUNTY-WIDE PROJECTS

HUMAN RSRCE/PAYROLL SYS UPGRADE	200204	\$200,000			\$200,000
FIBER FOR COUNTY CAMPUS	200206	\$210,500	\$210,500	(k)	\$0
TELECOMMUNICATIONS SYSTEM	200207	\$500,000	\$500,000	(l)	\$0

FINANCING (Includes Arb Rebate/Discount)		\$182,000			\$182,000
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GROSS EXPENDITURES		\$29,638,300	\$6,583,994		\$23,054,306
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- (i) Golf Course Fund Balance
- (j) Collections Fund Balance
- (k) End User Technology Fund Balance
- (l) Communications Fund Balance

### ADDITIONAL REVENUES

STATE MANDATE RELIEF	\$1,310,000
STATE COMPUTER EQUIPMENT EXEMPTION	\$1,100,000
CAPITAL PROJECT FUND BALANCE	\$1,240,000
DEBT ISSUE PROCEEDS	\$13,500,000
INVESTMENT INCOME EARNED ON DEBT ISSUE	\$755,000

TOTAL OTHER FUNDING SOURCES	\$ 17,905,000
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### TAX LEVY

\$ 5,149,306
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\*Airport projects are property tax levy funded unless other revenue identified.



## SCHEDULE OF CURRENT AND PROPOSED DEBT SERVICE REQUIREMENTS

	2001 GORPN* (1994-96) issues refinanced	1997 GOPN	1998 GOPN	1999 GOPN	2000 GOPN	2001 GOPN	2002 GOPN	2003 GOPN	Total
<u>2003</u>									
Principal	\$5,520,000	\$2,000,000	\$400,000	\$300,000	\$100,000	\$100,000	\$500,000	\$0	\$8,920,000
Interest	\$584,250	\$315,000	\$267,900	\$352,300	\$415,000	\$396,000	\$604,963	\$433,125	\$3,368,538
<b>2003 Budget Total</b>									<b>\$12,288,538</b>
<u>2004</u>									
Principal	\$4,650,000	\$2,000,000	\$1,400,000	\$500,000	\$0	\$0	\$300,000	\$200,000	\$9,050,000
Interest	\$308,250	\$223,000	\$251,300	\$340,600	\$410,000	\$391,500	\$589,963	\$804,000	\$3,318,613
<u>2005</u>									
Principal	\$1,515,000	\$2,000,000	\$1,375,000	\$1,800,000	\$1,200,000	\$350,000	\$600,000	\$300,000	\$9,140,000
Interest	\$75,750	\$131,000	\$193,200	\$320,600	\$410,000	\$391,500	\$573,088	\$789,000	\$2,884,138
<u>2006</u>									
Principal		\$800,000	\$1,975,000	\$2,000,000	\$2,000,000	\$1,100,000	\$1,125,000	\$350,000	\$9,350,000
Interest		\$38,000	\$135,450	\$247,700	\$350,000	\$375,750	\$539,338	\$769,500	\$2,455,738
<u>2007</u>									
Principal			\$1,250,000	\$2,000,000	\$2,000,000	\$1,650,000	\$1,425,000	\$650,000	\$8,975,000
Interest			\$52,500	\$165,700	\$250,000	\$326,250	\$486,913	\$739,500	\$2,020,863
<u>2008</u>									
Principal				\$1,900,000	\$1,800,000	\$1,850,000	\$1,825,000	\$950,000	\$8,325,000
Interest				\$81,700	\$150,000	\$252,000	\$418,206	\$691,500	\$1,593,406
<u>2009</u>									
Principal					\$1,200,000	\$2,250,000	\$2,400,000	\$1,350,000	\$7,200,000
Interest					\$60,000	\$168,750	\$328,425	\$622,500	\$1,179,675
<u>2010</u>									
Principal						\$1,500,000	\$2,000,000	\$2,400,000	\$5,900,000
Interest						\$67,500	\$234,925	\$510,000	\$812,425
<u>2011</u>									
Principal							\$2,275,000	\$3,100,000	\$5,375,000
Interest							\$143,513	\$345,000	\$488,513
<u>2012</u>									
Principal							\$2,150,000	\$1,600,000	\$3,750,000
Interest							\$47,300	\$204,000	\$251,300
<u>2013</u>									
Principal								\$2,600,000	\$2,600,000
Interest								\$78,000	\$78,000
Total Principal	\$11,685,000	\$6,800,000	\$6,400,000	\$8,500,000	\$8,300,000	\$8,800,000	\$14,600,000	\$13,500,000	\$78,585,000
Total Interest	<u>\$968,250</u>	<u>\$707,000</u>	<u>\$900,350</u>	<u>\$1,508,600</u>	<u>\$2,045,000</u>	<u>\$2,369,250</u>	<u>\$3,966,631</u>	<u>\$5,986,125</u>	<u>\$18,451,206</u>
Total Payment	\$12,653,250	\$7,507,000	\$7,300,350	\$10,008,600	\$10,345,000	\$11,169,250	\$18,566,631	\$19,486,125	\$97,036,206

\* GORPN = General Obligation Refunding Promissory Notes. In 2001, notes were issued to refinance \$16.4 million of the outstanding debt that had been originally issued between 1994 and 1996.

## DEBT SERVICE RATIO AND OUTSTANDING DEBT

### Debt Service Ratio

Debt service as a percent of total governmental operating expenditures, excluding proprietary funds and capital project funds, is a measure of debt service impact to operations. As a fixed cost, debt issues are structured to maintain debt service at less than ten percent of the total governmental operating expenditures in future County budgets. Projected debt includes debt expected to be issued for capital projects in future years of the 2003-2007 Five-Year Capital Projects Plan. Projected expenditures assume a 5.5% annual growth rate and includes an estimated jail facility expansion impact of up to \$3 million in 2005.

(Millions)	1999	2000	2001	2002	2003	2004	2005	2006	2007
	Actual*	Actual*	Actual*	Estimate	Budget	Projected	Projected	Projected	Projected
Gov. Oper.*	\$145.1	\$155.1	\$167.3	\$170.3	\$178.5	\$191.1	\$205.1	\$218.3	\$230.3
Debt Ser.**	\$10.5	\$10.5	\$11.1	\$11.5	\$12.3	\$13.1	\$13.8	\$14.5	\$15.5
Ratio (%)	7.3%	6.8%	6.6%	6.7%	6.9%	6.9%	6.7%	6.7%	6.7%

\*Excludes proprietary fund operating expenditures.

\*\*Does not include refunding and debt redemption activity.

### Outstanding Debt

Outstanding debt is the outstanding principal on general obligation bonds for which the County has pledged its full faith, credit and unlimited taxing power.

Year Issue (a)	Budget Year	Final Payment Year	Amount Issued	True Interest Cost	Outstanding Debt
2002 GOPN (b)	2002	2012	\$14,600,000	4.25%	\$14,600,000
2001B GOPN	2001	2011	\$9,900,000	4.30%	\$8,800,000
2001A GORPN (c)	2001	2005	\$16,330,000	3.59%	\$11,685,000
2000 GOPN	2000	2009	\$9,900,000	5.00%	\$8,300,000
1999 GOPN	1999	2008	\$9,900,000	4.21%	\$8,500,000
1998 GOPN	1998	2007	\$9,800,000	4.28%	\$6,400,000
1997 GOPN	1997	2006	\$9,800,000	4.70%	<u>\$6,800,000</u>
TOTAL DEBT 12/31/02					\$65,085,000
2003 BUDGET					<u>\$13,500,000</u>
TOTAL					<u>\$78,585,000</u>

(a) GOPN=General Obligation Promissory Note

(b) The 2002 budget of \$9.9 million was modified to borrow an additional \$4.7 million in 2002 and reduce a planned 2003 borrowing of \$18.4 million to take advantage of historically low interest rates in 2002. The \$4.7 million in jail assessment fees planned to be used in 2002 will be applied with accumulated interest to reduce borrowing in 2003 and 2004.

(c) GORPN=General Obligation Refunding Promissory Notes. In 2001, notes were issued to refinance \$16.4 million of the outstanding debt that had been originally issued between 1994 and 1996.

### Outstanding Debt Limit

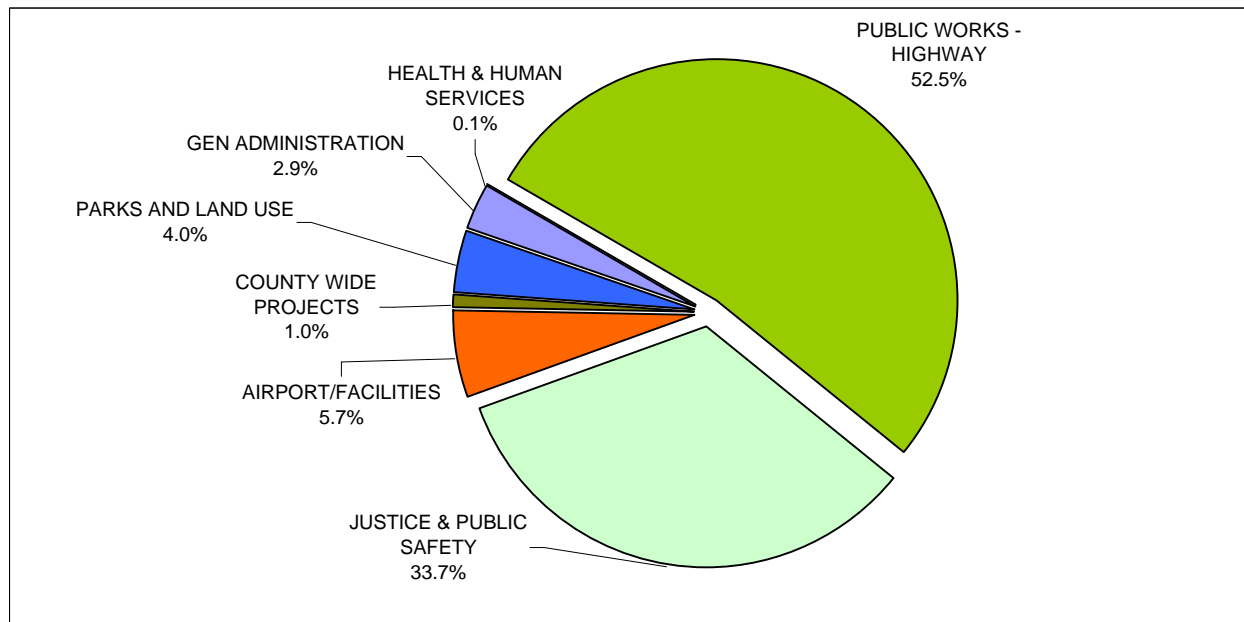
By statute, the County's outstanding debt is limited to 5% of the equalized value of all County property.

	2001 12/31	2002 Budget Year	2003 Budget Year
Equalized Value (d)	\$29,441,736,300	\$31,816,827,400	\$34,518,445,200
Debt Limit (5% x equalized value)	\$1,472,086,815	\$1,590,841,370	\$1,725,922,260
Outstanding Debt (e)	\$58,930,000	\$65,085,000	\$78,585,000
Available Debt	\$1,413,156,815	\$1,525,756,370	\$1,647,337,260
Percent of Debt Limit Available	96.0%	95.9%	95.4%

(d) Total County equalized value including Tax Incremental Districts for budget year purposes.

(e) Includes anticipated 2003 debt issue of \$13.5 million.

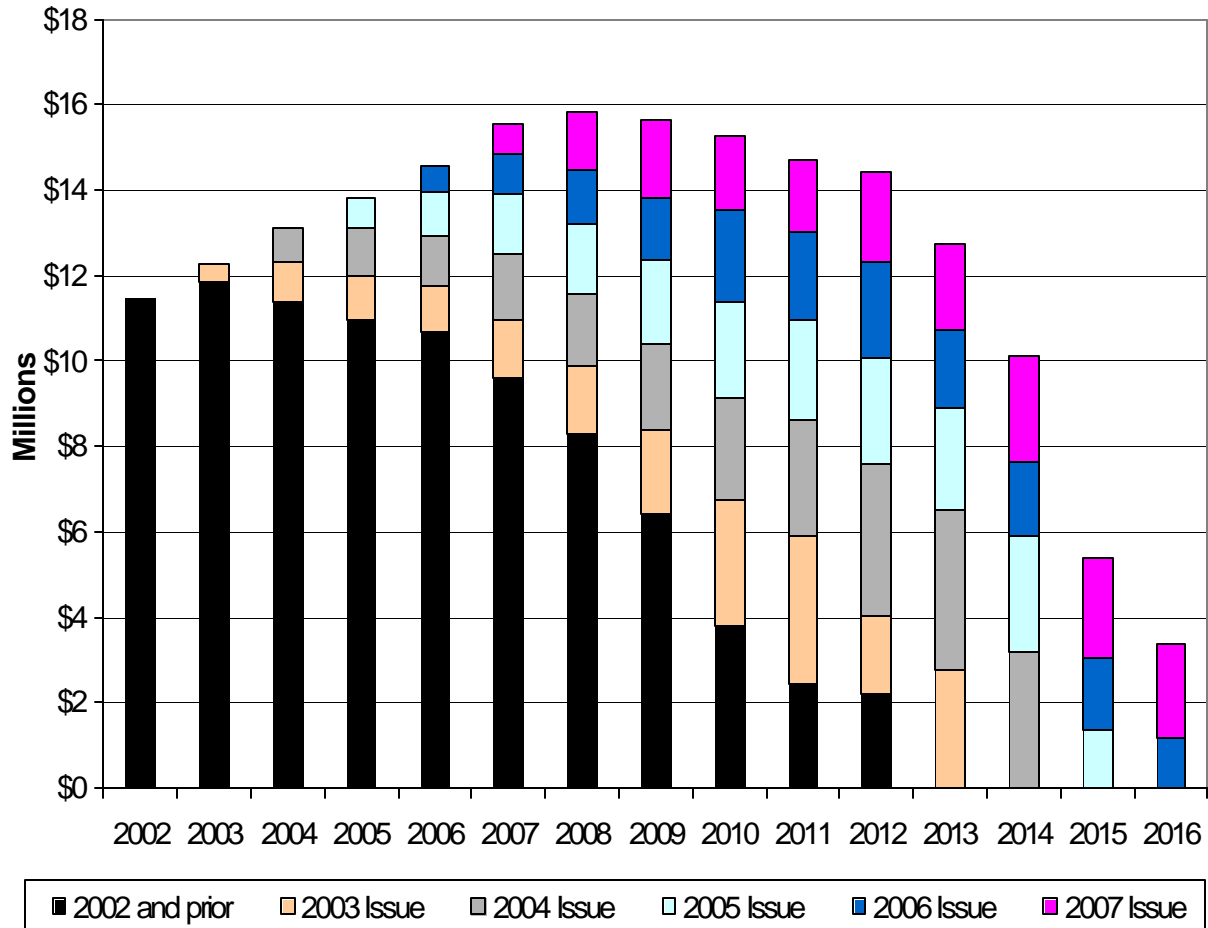
# WAUKESHA COUNTY 2003-2007 CAPITAL PROJECT PLAN



FUNCTIONAL AREA:	2003 Plan	2004 Plan	2005 Plan	2006 Plan	2007 Plan	5 YR TOTAL Plan
<b>JUSTICE &amp; PUBLIC SAFETY</b>						
Facility Projects	\$8,560,000	\$14,060,000	\$7,800,000	\$1,625,000	\$8,000,000	\$40,045,000
Information Systems	\$0	\$30,000	\$250,000	\$0	\$0	\$280,000
Subtotal	\$8,560,000	\$14,090,000	\$8,050,000	\$1,625,000	\$8,000,000	\$40,325,000
<b>HEALTH &amp; HUMAN SERVICES</b>						
Information Systems	\$0	\$150,000	\$0	\$0	\$0	\$150,000
<b>PARKS &amp; LAND USE</b>						
Parks	\$1,669,200	\$785,000	\$797,500	\$967,135	\$400,000	\$4,618,835
Enterprise Operations	\$192,000	\$0	\$0	\$0	\$0	\$192,000
Subtotal	\$1,861,200	\$785,000	\$797,500	\$967,135	\$400,000	\$4,810,835
<b>PUBLIC WORKS</b>						
Highways	\$6,300,000	\$9,372,000	\$8,820,000	\$13,495,000	\$10,188,000	\$48,175,000
Highways/Major Maintenance	\$2,285,000	\$2,890,000	\$3,045,000	\$3,200,000	\$3,305,000	\$14,725,000
Highways Subtotal	\$8,585,000	\$12,262,000	\$11,865,000	\$16,695,000	\$13,493,000	\$62,900,000
UW-Waukesha	\$1,523,000	\$645,000	\$3,024,000	\$0	\$0	\$5,192,000
Facilities	\$595,000	\$55,000	\$40,000	\$20,000	\$260,000	\$970,000
Airport	\$201,600	\$166,000	\$0	\$305,000	\$0	\$672,600
Subtotal	\$10,904,600	\$13,128,000	\$14,929,000	\$17,020,000	\$13,753,000	\$69,734,600
<b>GENERAL ADMINISTRATION</b>						
Information Systems	\$1,280,000	\$1,135,000	\$195,000	\$90,000	\$0	\$2,700,000
<b>COUNTY WIDE</b>						
Technology	\$910,500	\$271,000	\$0	\$0	\$0	\$1,181,500
Financing	\$182,000	\$170,000	\$160,000	\$160,000	\$160,000	\$832,000
Subtotal	\$2,372,500	\$1,576,000	\$355,000	\$250,000	\$160,000	\$4,713,500
<b>TOTAL GROSS EXPENDITURES*</b>	<b>\$23,698,300</b>	<b>\$29,729,000</b>	<b>\$24,131,500</b>	<b>\$19,862,135</b>	<b>\$22,313,000</b>	<b>\$119,733,935</b>
<b>LESS REVENUES &amp; FUND BAL. APPLIED</b>	<b>\$8,322,900</b>	<b>\$7,586,000</b>	<b>\$2,850,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$19,558,900</b>
<b>NET EXPENDITURES *</b>	<b>\$15,375,400</b>	<b>\$22,143,000</b>	<b>\$21,281,500</b>	<b>\$19,462,135</b>	<b>\$21,913,000</b>	<b>\$100,175,035</b>

\* Totals do not include funding for a Waukesha County Dispatch Center. The County Executive proposed \$6.1 million for 2003 and \$345,000 for 2004. It was not adopted in the plan by 2/3 majority as required by County Board rules, however the previously adopted plan included \$1.4 million in 2003 and \$3.35 million in 2004. Subsequent to the adoption of the 03-07 plan, the County Board adopted \$6.1 million toward dispatch facility construction and equipment by the required majority vote in the 2003 capital budget.

## PROJECTED DEBT SERVICE



Future debt service is projected based on capital expenditures planned for in the County's five-year capital plan. Debt is managed to maintain debt service payments at less than 10% of each respective budget year governmental operating expenditures. (See Debt Service Activity page)

	2003 Adopted Budget *	2004 5-year plan	2005 5-year plan	2006 5-Year Plan	2007 5-Year Plan
Capital Plan Project Costs	\$29,638,300	\$29,729,000	\$24,131,500	\$19,862,135	\$22,313,000
Other Funding	\$10,233,994	\$7,586,000	\$2,850,000	\$400,000	\$400,000
Investment Income on Funds	\$755,000	\$950,000	\$800,000	\$700,000	\$800,000
Tax Levy - Capital Projects	\$5,149,306	\$5,193,000	\$6,481,500	\$6,762,135	\$7,113,000
Borrowed Funds	\$13,500,000	\$16,000,000	\$14,000,000	\$12,000,000	\$14,000,000
Length of Bond Issue-Years	10	10	10	10	10
Interest Rate	5.50%	6.00%	6.00%	6.00%	6.00%

\* The 2003-year includes \$6.1 million toward dispatch facility construction and equipment adopted by the County Board by the required majority vote in the 2003 capital budget, subsequent to the adoption of the 03-07 plan. It was not adopted in the capital five-year plan by 2/3 majority as required by County Board rules. The County Executive had proposed in the plan \$6.1 million for 2003 and \$345,000 for 2004 and the previously adopted plan included \$1.4 million in 2003 and \$3.35 million in 2004. The County Board also adopted by amendment the reduction of \$160,000 of expenditures for the Justice Facility project.

## BUDGETED POSITIONS 2001-2003 SUMMARY BY AGENCY AND FUND

*****BUDGETED POSITIONS ONLY*****					
<b>FUNCTIONAL AREAS:</b>	2001 Year End	2002 Adopted Budget	2002 Modified Budget	2003 Budget	02-03 Change
Justice And Public Safety	469.75	468.25	468.25	468.75	0.50
Health And Human Services	425.44	428.64	427.64	424.83	(2.81)
Parks, Env, Educ And Land Use	151.63	151.63	151.38	153.75	2.37
Public Works	169.50	166.50	166.50	163.50	(3.00)
General Administration	125.15	124.65	124.65	123.65	(1.00)
Non-Departmental	8.00	9.00	9.00	9.00	0.00
Total Regular Positions County-Wide	1,349.47	1,348.67	1,347.42	1,343.48	(3.94)
Temporary Extra Help	117.50	127.16	126.61	125.12	(1.49)
Overtime	32.34	26.77	26.72	26.00	(0.72)
Total Position Equivalents County-Wide	1,499.31	1,502.60	1,500.75	1,494.60	(6.15)

### SIGNIFICANT CHANGES FOR 2003:

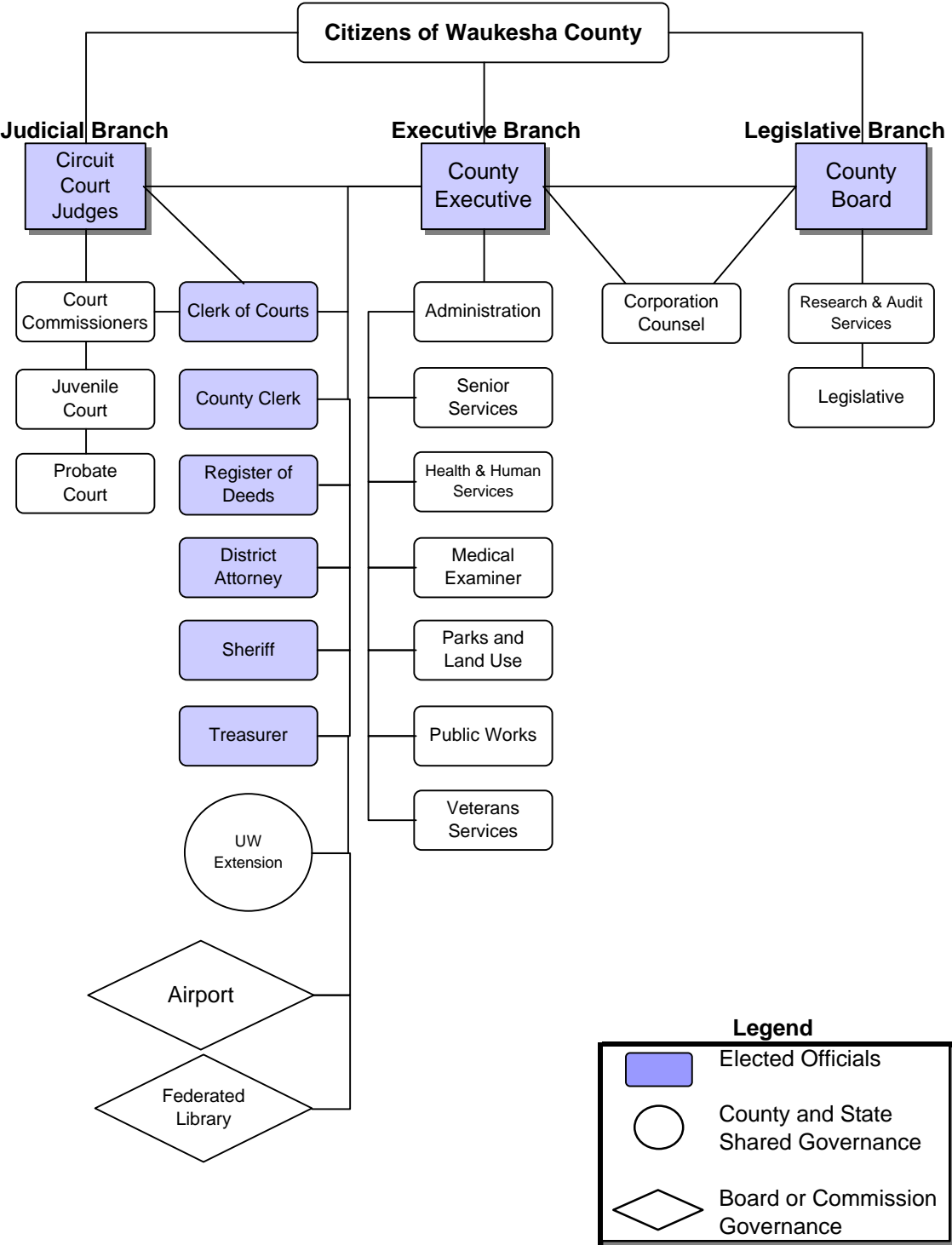
**Budget funded position equivalents decrease by a net 6.15 FTE for 2003 including temporary extra help and overtime.**

In total, the 2003 budget includes funding for 1.31 FTE net new full time positons after abolishments of funded (2002) positions, funds an additional 1.00 FTE for two positions authorized as of July 1, 2002; reduced by 0.25 FTE for a position create/ abolish as a mid year adjustment; unfunds 6.00 FTE regular full time positions; decreases temporary extra help positions 1.49 FTE; decreases overtime by 0.72 FTE. Additionally, 3.00 FTE of previously authorized unfunded positions, not included in the numbers presented above, are abolished.

In addition, separate position actions modifying the 2002 Adopted Budget occurred outside the annual position request process, which is part of the budget cycle, and includes the following changes:

2002 Change (FTE)	Department	Budget Action/Position	Ordinance #
(1.00)	Health & Human Svc	Unfund 1.0 FTE Clerk Typist II	157-030
(0.25)	UW-Extension	Create 0.50 FTE Clerk Typist II & Abolish 1.00FTE Clerk Typist II (2002 impact 0.25FTE)	157-030
(0.35)	UW-Extension	Decrease Extra Help by 0.35 FTE	157-030
(0.05)	UW-Extension	Decrease Overtime by 0.05 FTE	157-030
(0.20)	Parks-General Fund	Decrease Extra Help 0.20 FTE	157-030
0.00	Circuit Court	Create 1.00 FTE Programs and Projects Analyst & Abolish 1.00 FTE Office Services Coordinator	157-040
0.00	Treasurer	Transfer 0.25 Clerk Typist II to DOA-Collections	157-030

# Waukesha County Organizational Chart



# WAUKESHA COUNTY PLANNING PROCESSES

	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
Strategic Planning	Long Range (3 to 10 years) with objectives established for budget year	Department Plans are developed with review and coordination by the County Executive Office.	Allows for reallocation of resources to predetermined strategic goals and objectives.
Operating Budget Forecast	Three year operating plan to facilitate financial planning.	DOA Budget Division budget staff working together with department staff to determine key forecast assumptions to project major revenue sources and expenditures.	Provides for budget stability, planning and direction for future resource allocation decision making.
Capital Projects Plan	Five-year plan includes project listing by plan year.	County Executive submits plan for County Board approval by resolution with possible County Board amendments.	Provides for predictable funding level from year to year to allow adequate planning for debt service requirements and operating costs of new facilities and infrastructure improvements. See Section VII, Capital Projects and Operational Impacts.
Building Maintenance	Five year plan by facility and maintenance activity or project.	Public Works Department prioritizes other Departments request for projects along with known maintenance requirements.	Provides for a stable annual level of expenditures to insure the continued maintenance of county facilities. See Section IV, 5-Year Building Improvement Plan.
Grounds Maintenance	Three year plan to address County grounds and park facilities.	Parks and Land Use Department schedules identified ground improvements maintenance projects according to priorities and funding level.	Provides for a stable annual level of expenditures to insure the continued maintenance of county grounds. See Section III, 3-Year Grounds Maintenance Plan.
Vehicle/Equip. Replacement	Five year plan to replace certain vehicles and contractor type equipment.	A Vehicle Replacement Advisory Committee reviews and approves replacement criteria.	Allows for the funding of replacements annually at an established base level and insures that the condition of the fleet is at an optimum level reducing fleet maintenance and costs of service. See Section VI, 5-Year Vehicle/Equipment Replacement Plan.
End User Technology Support (Formerly Copier and Computer Replacement)	Multi-year plan to replace certain computer and attendant equipment. Provides for maintenance, help desk support & network infrastructure replacement.	DOA Information Systems (Computer) and Records Management (Copier) maintain inventory and approve replacements/maintenance that comply with established criteria.	Allows for the funding of replacements, maintenance, help desk support and network infrastructure replacement annually at an established base level. Replacement decisions are determined considering changing software technology, economic issues, maintenance costs and downtime. Identifies cost of technology by employee.
Highway Improvements Program	Internal ten-year plan to maintain and improve County trunk highway system.	Public Works Department develops an internal highway improvement program based on SEWRPC's Highway Jurisdictional Plan according to priorities and pre-determined criteria.	Long Term planning for highway infrastructure needs that integrates with 5-year capital planning process.





## EQUALIZED PROPERTY VALUE BY MUNICIPALITY

As of September 1st, 2002, the total equalized property value in Waukesha County, including all Tax Increment Districts, is \$34,518,445,200. This represents an increase of \$2,701,617,800 or 8.49% from 2001. A table listing 2001 and 2002 equalized values for municipalities is presented below. Countywide property values, as reflected in the equalized valuation, continue to increase.

	2001 EQUAL PROP. VALUE	2002 EQUAL PROP. VALUE	02 -01 CHANGE	% CHANGE
<b>CITIES:</b>				
Brookfield	\$4,534,818,000	\$4,810,269,600	\$275,451,600	6.07%
Delafield	\$758,199,500	\$815,416,900	\$57,217,400	7.55%
Milwaukee *	\$21,902,100	\$21,464,100	(\$438,000)	-2.00%
Muskego	\$1,534,663,400	\$1,651,185,500	\$116,522,100	7.59%
New Berlin	\$3,196,579,200	\$3,466,267,700	\$269,688,500	8.44%
Oconomowoc	\$962,032,900	\$1,064,002,600	\$101,969,700	10.60%
Pewaukee	\$1,680,713,400	\$1,870,277,100	\$189,563,700	11.28%
Waukesha	\$3,785,717,900	\$4,093,368,800	\$307,650,900	8.13%
<b>SUBTOTAL</b>	<b>\$16,474,626,400</b>	<b>\$17,792,252,300</b>	<b>\$1,317,625,900</b>	<b>8.00%</b>
<b>TOWNS:</b>				
Brookfield	\$794,061,300	\$819,954,100	\$25,892,800	3.26%
Delafield	\$891,770,400	\$1,000,341,400	\$108,571,000	12.17%
Eagle	\$275,070,700	\$297,232,900	\$22,162,200	8.06%
Genesee	\$623,833,300	\$682,365,700	\$58,532,400	9.38%
Lisbon	\$673,662,300	\$732,966,700	\$59,304,400	8.80%
Merton	\$920,000,800	\$1,016,981,800	\$96,981,000	10.54%
Mukwonago	\$522,367,700	\$581,989,300	\$59,621,600	11.41%
Oconomowoc	\$854,480,200	\$933,366,000	\$78,885,800	9.23%
Ottawa	\$340,534,800	\$380,070,300	\$39,535,500	11.61%
Summit	\$573,918,900	\$623,267,600	\$49,348,700	8.60%
Vernon	\$549,111,600	\$603,900,700	\$54,789,100	9.98%
Waukesha	\$668,541,000	\$711,799,500	\$43,258,500	6.47%
<b>SUBTOTAL</b>	<b>\$7,687,353,000</b>	<b>\$8,384,236,000</b>	<b>\$696,883,000</b>	<b>9.07%</b>
<b>VILLAGES:</b>				
Big Bend	\$92,761,500	\$95,452,600	\$2,691,100	2.90%
Butler	\$188,595,400	\$191,175,600	\$2,580,200	1.37%
Chenequa	\$255,698,400	\$295,219,500	\$39,521,100	15.46%
Dousman	\$80,679,500	\$96,029,400	\$15,349,900	19.03%
Eagle	\$98,952,600	\$106,430,800	\$7,478,200	7.56%
Elm Grove	\$729,499,500	\$777,193,700	\$47,694,200	6.54%
Hartland	\$693,252,500	\$773,128,600	\$79,876,100	11.52%
Lac la Belle	\$79,313,000	\$95,754,200	\$16,441,200	20.73%
Lannon	\$69,782,000	\$76,875,400	\$7,093,400	10.17%
Menomonee Falls	\$2,897,216,600	\$3,129,814,400	\$232,597,800	8.03%
Merton	\$124,600,200	\$136,678,300	\$12,078,100	9.69%
Mukwonago	\$415,772,400	\$444,445,900	\$28,673,500	6.90%
Nashotah	\$113,852,800	\$127,872,500	\$14,019,700	12.31%
North Prairie	\$141,646,400	\$151,373,500	\$9,727,100	6.87%
Oconomowoc Lake	\$229,379,700	\$266,084,800	\$36,705,100	16.00%
Pewaukee	\$575,713,900	\$632,723,700	\$57,009,800	9.90%
Sussex	\$698,894,900	\$753,874,500	\$54,979,600	7.87%
Wales	\$169,236,700	\$191,829,500	\$22,592,800	13.35%
<b>SUBTOTAL</b>	<b>\$7,654,848,000</b>	<b>\$8,341,956,900</b>	<b>\$687,108,900</b>	<b>8.98%</b>
<b>TOTAL</b>	<b>\$31,816,827,400</b>	<b>\$34,518,445,200</b>	<b>\$2,701,617,800</b>	<b>8.49%</b>

\* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

SOURCE: Wisconsin Department of Revenue.

## WAUKESHA COUNTY POPULATION

The current population of Waukesha County is 368,077, according to preliminary population estimates by the Wisconsin Department of Administration for January 2002. This represents an increase of 4,506 persons county-wide which is an increase of 1.24% over the 2001 population estimate.

	2000 CENSUS	JAN 2001	JAN 2002	CHANGE	% CHANGE
<b>CITIES</b>					
Brookfield	38,649	38,823	39,173	350	0.90%
Delafield	6,472	6,535	6,699	164	2.51%
Milwaukee *	0	0	0	0	0.00%
Muskego	21,397	21,491	21,699	208	0.97%
New Berlin	38,220	38,652	38,920	268	0.69%
Oconomowoc	12,382	12,545	12,692	147	1.17%
Pewaukee	11,783	11,964	12,177	213	1.78%
Waukesha	64,825	65,324	66,237	913	1.40%
<b>CITIES TOTAL</b>	193,728	195,334	197,597	2,263	1.16%
<b>TOWNS</b>					
Brookfield	6,390	6,401	6,420	19	0.30%
Delafield	7,820	7,964	8,102	138	1.73%
Eagle	3,117	3,211	3,336	125	3.89%
Genesee	7,284	7,366	7,444	78	1.06%
Lisbon	9,359	9,426	9,522	96	1.02%
Merton	7,988	8,010	8,172	162	2.02%
Mukwonago	6,868	6,951	7,093	142	2.04%
Oconomowoc	7,451	7,498	7,560	62	0.83%
Ottawa	3,758	3,772	3,814	42	1.11%
Summit	4,999	4,954	5,015	61	1.23%
Vernon	7,227	7,294	7,331	37	0.51%
Waukesha	8,596	8,605	8,622	17	0.20%
<b>TOTAL TOWNS</b>	80,857	81,452	82,431	979	1.20%
<b>VILLAGES</b>					
Big Bend	1,278	1,281	1,280	(1)	-0.08%
Butler	1,881	1,875	1,870	(5)	-0.27%
Chenequa	583	588	590	2	0.34%
Dousman	1,584	1,584	1,616	32	2.02%
Eagle	1,707	1,722	1,726	4	0.23%
Elm Grove	6,249	6,275	6,281	6	0.10%
Hartland	7,905	8,004	8,219	215	2.69%
Lac la Belle	329	336	338	2	0.60%
Lannon	1,009	1,000	996	(4)	-0.40%
Menomonee Falls	32,647	32,778	33,233	455	1.39%
Merton	1,926	1,935	1,964	29	1.50%
Mukwonago	6,162	6,247	6,281	34	0.54%
Nashotah	1,266	1,273	1,345	72	5.66%
North Prairie	1,571	1,614	1,686	72	4.46%
Oconomowoc Lake	564	631	641	10	1.58%
Pewaukee	8,170	8,176	8,275	99	1.21%
Sussex	8,828	8,932	9,166	234	2.62%
Wales	2,523	2,534	2,542	8	0.32%
<b>TOTAL VILLAGES</b>	86,182	86,785	88,049	1,264	1.46%
<b>TOTAL: COUNTY</b>	360,767	363,571	368,077	4,506	1.24%

\* Includes only a manufacturing plant on property annexed to allow access to Milwaukee sewer and water.

SOURCE: Wisconsin Department of Administration.

## SUMMARY OF PROPERTY TAX LEVY DATA

		PROPERTY TAX RATES --PER \$1,000 OF EQUALIZED VALUE--			
BUDGET YEAR	TAX YEAR	GENERAL COUNTY RATE(1)	RATE INCREASE (\$\$)	Tax Rate Increase (%)	
1993	1992	\$3.23	(\$0.04)	-1.26%	
1994	1993	\$3.16	(\$0.07)	-2.13%	
1995	1994	\$3.03	(\$0.13)	-4.11%	
1996	1995	\$2.89	(\$0.14)	-4.52%	
1997	1996	\$2.81	(\$0.08)	-2.72%	
1998	1997	\$2.74	(\$0.07)	-2.64%	
1999	1998	\$2.68	(\$0.06)	-2.19%	
2000	1999	\$2.58	(\$0.10)	-3.72%	
2001	2000	\$2.46	(\$0.12)	-4.50%	
2002	2001	\$2.42	(\$0.04)	-1.76%	
Adopted	2003	2002	\$2.31	(\$0.11)	-4.48%

	BUDGET YEAR	TAX YEAR	COUNTY TAX LEVY(2)	TAX LEVY INCREASE (\$\$)	Tax Levy INCREASE (%)
	1993	1992	\$51,089,877	\$2,990,286	6.22%
	1994	1993	\$54,175,273	\$3,085,396	6.04%
	1995	1994	\$56,975,069	\$2,799,796	5.17%
	1996	1995	\$59,321,278	\$2,346,209	4.12%
	1997	1996	\$61,727,309	\$2,406,031	4.06%
	1998	1997	\$64,088,306	\$2,360,997	3.82%
	1999	1998	\$66,331,114	\$2,242,808	3.50%
	2000	1999	\$68,231,014	\$1,899,900	2.86%
	2001	2000	\$70,974,058	\$2,743,044	4.02%
	2002	2001	\$75,223,129	\$4,249,071	5.99%
Adopted	2003	2002	\$78,065,454	\$2,842,325	3.78%

	BUDGET YEAR	TAX YEAR	EQUALIZED VALUE WITHOUT TIDS (3)	EQUALIZED VALUE INCREASE (\$\$)	Equalized Value Increase (%)
	1993	1992	\$15,823,258,270	\$1,104,342,250	7.50%
	1994	1993	\$17,157,630,770	\$1,334,372,500	8.43%
	1995	1994	\$18,805,160,500	\$1,647,529,730	9.60%
	1996	1995	\$20,505,823,300	\$1,700,662,800	9.04%
	1997	1996	\$21,934,239,300	\$1,428,416,000	6.97%
	1998	1997	\$23,381,634,700	\$1,447,395,400	6.60%
	1999	1998	\$24,752,110,250	\$1,370,475,550	5.86%
	2000	1999	\$26,442,836,150	\$1,690,725,900	6.83%
	2001	2000	\$28,802,075,250	\$2,359,239,100	8.92%
	2002	2001	\$31,074,293,750	\$2,272,218,500	7.89%
Adopted	2003	2002	\$33,791,109,550	\$2,716,815,800	8.74%

- NOTES: (1) Rounded to nearest cent.  
 (2) Excludes amounts for Federated Library System.  
 (3) Equalized value excludes tax incremental financing districts (TIDS).